



STEVE WESTLY
California State Controller

March 28, 2003

**TO ALL SUPPLEMENTAL LAW ENFORCEMENT OVERSIGHT COMMITTEES AND
RECIPIENT ENTITIES**

This letter serves to inform each of the 58 Supplemental Law Enforcement Oversight Committees and all recipient entities that based on our legal staff's review, we have determined that June 30, 2004 is the deadline for liquidating the Supplemental Law Enforcement Services Fund (SLESF) monies required to be encumbered by June 30, 2002. All SLESF monies received before or during the 2000-01 fiscal year were required to be encumbered by June 30, 2002. Please see the enclosed SLESF timeline.

This determination is based on the application of Government Code (GC) sections 16304, 16304.1, and 30061(e). GC section 16304 states that an appropriation shall be deemed to be encumbered at the time and to the extent that a valid obligation against the appropriation is created. GC 16304.1 states that disbursements in liquidation of encumbrances may be made before or during the two years, following the last day an appropriation is available for encumbrance. GC section 30061(e) requires that the SLESF monies received must be expended or encumbered no later than June 30 of the following fiscal year.

It is the intent of the State Controller's Office to inform all SLEOCs and Supplemental Law Enforcement Services Fund (SLESF) recipient entities of the funding and reporting changes made to the Citizens Option for Public Safety (COPS) program. Therefore, we request that each county's SLEOC provide a copy of this informational letter to each SLESF recipient entity as soon as possible.

We hope that this helps clarify any concerns you have regarding the timelines for encumbering SLESF monies and the subsequent liquidation of encumbrances. For additional SLESF information, please visit our Web site at www.sco.ca.gov/ard/local/locprep/slesf/. If you have any further questions, please contact Sam Au, of the Division of Accounting and Reporting, at (916) 324-4074.

Sincerely,


WALTER BARNES
Chief Deputy Controller, Finance

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Enclosure

cc: Department of Finance
Board of Corrections
Legislative Analyst's Office
California State Association of Counties
California State Sheriff's Association
Peace Officers Research Association of California

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Supplemental Law Enforcement Services Fund (SLESF) Timeline
Senate Bills 736 and 823 (revised March 2003)

